

Informational Bulletin

FY 96-2

August 1995

Filing Revised Form MFUT-15, IFTA Quarterly Return

T0:| Illinois IFTA Motor **Carriers**

All qualified motor carriers registered under the Illinois International Fuel Tax Agreement (IFTA) Program are reguired to file Form MFUT-15, IFTA Quarterly Return. This return is used to report the number of miles traveled and the number of gallons of fuel purchased and consumed during each quarter and to pay any tax due.

This return has been revised to accommodate the increasing number of jurisdictions that are joining IFTA. The first return to reflect this revision is the return for the third quarter of 1995.

Because of the extensive revision of this return, we would like to bring to your attention several areas on the return we have identified that may cause processing delays if not correctly completed. When you complete and file your returns properly, you can avoid billing notices that may include penalty and interest charges.

Please use this bulletin as a guide when you file Form MFUT-15.

For a sample return and additional information, see the following pages.

What should I do to ensure that my returns are properly filed?

To ensure timely processing of your returns, you should

use only the preprinted Form MFUT-15 and IFTA Fuel Tax Rate Sheet we send you for each quarter

Tax rates may change from quarter to quarter. Be sure to use only the IFTA Fuel Tax Rate Sheet for the quarter for which you are filing. This way, you can be sure you are using the correct rates. If you do not have a copy of the correct sheet, please call us.

complete all information requested

> Carefully read the instructions for each section, and fill in all required information. If you have any questions, please call us.

round miles to the nearest whole mile and gallons to the nearest whole gallon

- include the sum of
 - miles traveled in non-IFTA jurisdictions (not listed on the IFTA Fuel Tax Rate Sheet) and
 - miles traveled in IFTA jurisdictions using nontaxable fuel (identified as "N/A" on the IFTA Fuel Tax Rate Sheet) under "OM" (other miles) as

your last "Jurisdiction" entry.

If you have multiple fuel types, be sure to list "OM" for each fuel type separately.

pay the entire amount due

To avoid billing notices and penalty and interest charges, please pay the entire amount due. Note: You are required to pay any amount due that is greater than zero.

sign your return

We cannot process your return unless it has an original signature.

Questions?

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.

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FOR INFORMATION... CALL: 217 785-1397

> 1 800 544-5304 TDD-telecommunications device for the deaf

WRITE: Illinois Department of Revenue, Motor Fuel Use Tax Section, P.O. Box 19477, Springfield, IL 62794-9477

An asterisk (*) will be preprinted before each fuel type to identify the ones you have indicated for use in your fleet. If this information is not correct, please call us. You must complete Columns A, B, and C.

Check if your company is going out of business or will no longer be registered under the Illinois IFTA Program. Write in the effective date of cancellation. You may receive another return for the next quarter depending on when your cancellation was processed. If so, you must complete and file that return.

Check if your entire fleet had absolutely **no** miles (your vehicles were not driven at all) in **any** jurisdiction during the quarter.

Fill in the abbreviation for the jurisdictions in which you traveled this quarter.

For each jurisdiction, use the appropriate abbreviation (D = diesel, G = gasoline, P = propane, GH = gasohol, NG = natural gas) for every type of fuel used. Use a separate line for each fuel type used in each jurisdiction in which you traveled.

If any of the jurisdictions in which you traveled are not listed on the IFTA Fuel Tax Rate Sheet, these jurisdictions are not yet IFTA members. You must report your mileage for these jurisdictions. Please see the "All Other Jurisdiction Travel" example on the reverse side of the Form MFUT-15 Instructions.

If you have any questions about a preprinted amount on Line 5, please call us.

Pay the entire amount due. You are required to pay any amount due that is greater than zero. Indicate any credit or refund in brackets or parentheses.

Returns must be postmarked on or before the due date indicated. Returns postmarked after the due date (even one day) will incur a penalty for late filing. Using the IFTA Fuel Tax Rate Sheet for this quarter, fill in the appropriate tax rate for the appropriate fuel type for each jurisdiction in which you traveled.

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		F ML	UI-15) IFTA (Quarterl	Account of Report que Due date	no.: uarter:		
			\			Step 1:	Figure you	r miles per g	allon
						Fuel	A Total miles traveler	B Total fuel consume	C Avg. fleet MPG
						type	everywhere	everywhere	(2 decimal places)
						G-Gasoline GH-Gasohol		÷	-
		_				P-PropaneNG-Nat. Gas		÷	=
Step	2: Tell	us your filing	status (Che	ck all that app	oly.) You must	complete a re	turn even if th	ere was no act	tivity.
	uarterly f		Amended		operation		fuel license, e	/	_/
	•	re your tax o		•	ound to neare	-	/	′	
D Juris- diction	Fuel type (D, G, P,	F Total miles	G Taxable miles	H Taxable gallons (Column G divided	I Tax-paid gallons	Net taxable gallons (Column H minus	K Tax rate	Tax/credit due (Column J times	M Interest due
	GH, NG)			by Column C)		Column I)	/	Column K)	\$
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	5: Sign	below of perjury, I state	e that I have ex	amined this retu	urn and, to the b	est of my knowle	edge, it is true,	correct, and con	nplete.
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Signature MFUT-15	(R-10/95)			_	Title Side 1		Telephone		Date
	\rightarrow								

Sign your return.

If you needed to use Side 2 or had to make additional copies of Side 2 because of the large number of jurisdictions in which you traveled, add all of the Side 2 subtotals, and write the result here.

If you traveled in many jurisdictions and/or used different fuel types, you may need more space than Side 2 provides; therefore, you may need to make additional copies of Side 2 before you begin to fill in any information.

Account no.: Report quarter: Due date: Copy this side before you begin. You may need additional room to complete Step 3. Step 3 continued: Figure your tax due or credit claimed (Round to nearest whole gallon and mile.) K Tax rate l Tax-paid gallons Net taxable gallons (Column H minu Column I) Carry your Side 2 subtotal to Side 1. If you made additional copies of Side 2, add all Side 2 subtotals together, and carry the result to Side 1. This form is authorized as outlined by the Illinois Motor Fuel Tax Law. Disclosure of this information is REGUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center.

IL-492-3282 MFUT-15 (R-10/95)

Add all Side 2 subtotals, and carry the result to Side 1.

Use only the original IFTA Fuel Tax Rate Sheet we send you. Make sure the quarter indicated is the quarter for which you are filing. If you do not have an appropriate IFTA Fuel Tax Rate sheet, please call us. Do not use tax rates for another quarter; if you do so, you run the risk of using incorrect tax rates and incurring additional penalty and interest charges.

If you traveled in a jurisdiction that imposes a surcharge, you will need to complete two lines for that jurisdiction for each fuel type you used. Refer to the "Surcharge Example and Instructions" on the reverse side of the Form MFUT-15 Instructions.

IFTA Fuel Tax Rate Sheet

Report quarter: 95/03

General instructions: Use this sheet to complete Form MFUT-15, Columns D and K. These rates are per gallon of motor fuel and are for the report quarter indicated above.

Do not use a prior IFTA Fuel Tax Rate Sheet. The rates may have changed which could result in your being assessed additional tax, penalty, and interest.

	Juris	diction	Diesel	Gasoline	Gasohol	Propane	Natural Gas
	IL	Illinois	.2750	.2450	.2450	.2440	.2380
	AB	Alberta	.2466	.2466	.2343	.1781	N/A
	AR	Arkansas	.1850	.1850	.1850	.1650	.0500
,	AZ	Arizona	.1800	N/A	N/A	.1800	.0100
	Surch	arge	.0800	N/A	N/A	.0800	N/A
	CO	Colorado	.2050	N/A	N/A	.2050	.2050
	FL	Florida	.2390	.1230	.1230	N/A	N/A
	IA	Iowa	.2250	.2000	.1900	.2000	N/A
	ID	Idaho	.2100	N/A	N/A	.1520	.1650
,	IN	Indiana	.1600	.1600	.1600	.1600	.1600
	Surch	arge	.1100	.1100	.1100	.1100	.1100
	KS	Kansas	.2000	.1800	.1800	.1700	.1700
	LA	Louisiana	.2000	.2000	.2000	.1600	.1600
	MB	Manitoba	.2987	.3151	.2466	.1562	N/A
	MN	Minnesota	.2000	.2000	.2000	.2000	.2000
	MO	Missouri	.1500	N/A	N/A	.1500	.1500
	MS	Mississippi	.1800	.1800	.1800	.1700	.1800
	MT	Montana	.2775	.2700	.2700	N/A	N/A
	NC	North Carolina	.2160	.2160	.2160	.2160	.2160
	ND	North Dakota	.1800	.1800	.1800	.1800	.1800
	NE	Nebraska	.2570	.2570	.2570	.2570	.2570
	NM	New Mexico	.1800	N/A	N/A	.1800	N/A
	NV	Nevada	.2700	N/A	N/A	.2300	.2300
١	OH	Ohio	.2200	.2200	.2200	.2200	.2200
	Surch	arge	.0300	.0300	.0300	.0300	.0300
	OK	Oklahoma	.1300	.1600	.1600	.1600	.1600
	OR	Oregon	N/A	N/A	N/A	N/A	N/A
	SD	South Dakota	.1800	N/A	N/A	.1600	.0600
	SK	Saskatchewan	.4110	.4110	.4110	.2466	N/A
	TX	Texas	.2000	.2000	.2000	.1500	.1500
	TN	Tennessee	.1700	.2000	N/A	.1400	N/A
	UT	Utah	.1900	.1900	.1900	.1900	.1900
	WA	Washington	.2300	.2300	.2300	N/A	N/A
	WI	Wisconsin	.2340	.2340	.2340	.2340	.2340
	WY	Wyoming	.0800	.0800	.0800	N/A	N/A
	ОМ	Other miles	N/A	N/A	N/A	N/A	N/A

MFUT-15 Rates (R-10/95

A fuel tax rate is not applicable if a jurisdiction has "N/A" printed as its fuel tax rate.

If you traveled in a jurisdiction using a fuel that has "N/A" as its fuel tax rate, those miles must be included in the "OM" total.

MFUT-15 (R-10/95)

Illinois IFTA MFUT-15 IFTA Quarterly Return

						Account Report q Due date	uarter:		
						Step 1:	Figure your	miles per ga	allon
						Fuel type	A Total miles traveled everywhere	B Total fuel consumer everywhere	C d Avg. fleet MPG (2 decimal places
						D-Diesel G-Gasoline GH-Gasohol P-Propane NG-Nat. Gas		÷ ÷ ÷ ÷	= =
Step 2	2: Tell ı	us your filin	g status (Che	ck all that app	ly.) You must	complete a re	turn even if the	ere was no acti	vity.
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			due or credi		-				
D Juris- diction	E Fuel type (D, G, P,	F Total miles	G Taxable miles	H Taxable gallons (Column G divided	 Tax-paid gallons	J Net taxable gallons (Column H minus	K Tax rate	L Tax/credit due (Column J times	M Interest due
	GH, NG)			by Column C)		Column I)		Column K)	\$
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						Subtotal from all	Side 2 copies	\$	\$
1 Tax 2 Per 3 Inte 4 Add 5 Bal 6 Add Ma	/credit chalty (see rest. Act Lines / ance du Lines / ke your	e instructions ld Column M s I, 2, and 3. Ind e or credit cal I and 5. This i	mn L subtotals	ner, and write in brackets. om preceding ive total due o	the result. quarter or refund claim	2 3 4 5	\$ \$ \$ \$ \$		
Under p	enalties	of perjury, I sta	te that I have ex	amined this retu	ırn and, to the b	est of my knowl	edge, it is true, o	correct, and com	plete.
Signature					Title		(/ Telephone		Date
MFUT-15	(R-10/95)				Side 1				

Account no.:
Report quarter:
Due date:

Copy this side before you begin. You may need additional room to complete Step 3.

Step 3 continued: Figure your tax due or credit claimed (Round to nearest whole gallon and mile.)

D	E	F	G	н	l I	J	K	L	М
Juris- diction	Fuel type (D, G, P, GH, NG)	Total miles	Taxable miles	Taxable gallons (Column G divided by Column C)	Tax-paid gallons	Net taxable gallons (Column H minus Column I)	Tax rate	Tax/credit due (Column J times Column K)	Interest due
	GH, NG)			by Column C)		Column I)		\$	\$
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Carry v	our Side	2 subtotal to Sic	le 1. If you mad	de additional cor	ies of Side 2	ndd all Side 2	Subtotal	\$	\$

Carry your Side 2 subtotal to Side 1. If you made additional copies of Side 2, add all Side 2 subtotal subtotals together, and carry the result to Side 1.

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Jurisdiction		Diesel	Gasoline	Gasohol	Propane	Natural Gas	
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AB	Alberta	.2466	.2466	.2343	.1781	N/A	
AR	Arkansas	.1850	.1850	.1850	.1650	.0500	
٩Z	Arizona	.1800	N/A	N/A	.1800	.0100	
Surch	narge	.0800	N/A	N/A	.0800	N/A	
CO	Colorado	.2050	N/A	N/A	.2050	.2050	
FL	Florida	.2390	.1230	.1230	N/A	N/A	
Α	Iowa	.2250	.2000	.1900	.2000	N/A	
D	Idaho	.2100	N/A	N/A	.1520	.1650	
N	Indiana	.1600	.1600	.1600	.1600	.1600	
Surch	narge	.1100	.1100	.1100	.1100	.1100	
(S	Kansas	.2000	.1800	.1800	.1700	.1700	
_A	Louisiana	.2000	.2000	.2000	.1600	.1600	
MB	Manitoba	.2987	.3151	.2466	.1562	N/A	
MN	Minnesota	.2000	.2000	.2000	.2000	.2000	
MO	Missouri	.1500	N/A	N/A	.1500	.1500	
MS	Mississippi	.1800	.1800	.1800	.1700	.1800	
МT	Montana	.2775	.2700	.2700	N/A	N/A	
NC	North Carolina	.2160	.2160	.2160	.2160	.2160	
ND	North Dakota	.1800	.1800	.1800	.1800	.1800	
NE	Nebraska	.2570	.2570	.2570	.2570	.2570	
NM	New Mexico	.1800	N/A	N/A	.1800	N/A	
NV	Nevada	.2700	N/A	N/A	.2300	.2300	
ЭН	Ohio	.2200	.2200	.2200	.2200	.2200	
Surch	narge	.0300	.0300	.0300	.0300	.0300	
ЭK	Oklahoma	.1300	.1600	.1600	.1600	.1600	
OR	Oregon	N/A	N/A	N/A	N/A	N/A	
SD	South Dakota	.1800	N/A	N/A	.1600	.0600	
SK	Saskatchewan	.4110	.4110	.4110	.2466	N/A	
ГΧ	Texas	.2000	.2000	.2000	.1500	.1500	
TN	Tennessee	.1700	.2000	N/A	.1400	N/A	
UT	Utah	.1900	.1900	.1900	.1900	.1900	
WA	Washington	.2300	.2300	.2300	N/A	N/A	
VΙ	Wisconsin	.2340	.2340	.2340	.2340	.2340	
WY	Wyoming	.0800	.0800	.0800	N/A	N/A	
МС	Other miles	N/A	N/A	N/A	N/A	N/A	